

EXHIBIT A

Ed Kim

Imperatore/Hartman/Lenow

Ethan Cole attorney proffer

July 22, 2019

He understood at some point that GBG had paid more for its share of Iconix shares than GBG believed they were worth. GBG believed it could recoup by billing Iconix for marketing and strategy work. At the time, Ethan did not think there was anything improper about that.

He did not have any knowledge about whether Iconix and GBG actually talked about that, or whether it was done internally at GBG.

Cole was involved in invoices for marketing expenses. He understood that marketing expenses were supposed to hit particular number.

He doesn't know if services actually provided.

He believes it was Jared who provided the numbers.

He went to law school in Canada. Briefly worked in law. But branding was his first real job. He was there to help Jared make sure things didn't slip through the cracks. He typed emails for Jared.

He graduated from joint undergrad/law school in 2013. He interned at an investment bank. Then at law firm in Canada for 8 months.

Spring 2014 – went to L&F to work in brand management business.

2016 – switched to corporate division

2018 – went to work for Rabin at Centric. He is now senior director of business development and strategy.

2014 to 2016 – started working for Jared. He can't remember Jason's title. Direct contact with Jason was somewhat limited given wide gap in seniority.

Basic responsibilities – Ethan functioned as a type of assistant to Jared. Helped Jared stay on top of things. Typed things up for Jared.

He came to understand that there was licensing agreement between Iconix and GBG related to Rocawear Kids.



3517-003
Cole, Ethan Rapoport
Page 1 of 2

He knew that GBG entered into JVs with Iconix. He remembers generally that in JVs, GBG would buy about 50 percent of Iconix's IP in certain brands. Revenue would be split with Iconix.

GBG may have received a management fee to cover overhead, but he doesn't know which JVs this was incorporated.

He doesn't recall the timing of JVs.

He remembers interacting with Horowitz on a number of occasions. He accompanied Magoils. He once met Cole as part of larger meeting. He once met David Maslaton.

He also passed information between Jared and legal team, which was drafting the deal docs. For one of later JVs, he coordinated some of diligence.

Payment terms – he understood that GBG was paying to get about 50 percent of IP in local markets, and Iconix and GBG would split revenue. Term sheet was simple and short – it predated his arrival at the company.

Ethan was not a participant on any negotiations over purchase price. He does have understanding that Iconix would pay higher price for GBG's share. He learned that internally at GBG. He believes he learned it from Jared and Jason. He does not recall any discussions between GBG and Iconix about that topic, but believes it was probably Jason who had that conversation on behalf of GBG.

Money getting recouped – he understood that GBG would pay a higher price because they could recoup the difference by billing Iconix for marketing and strategy work. He learned this from Jared. He doesn't know what discussions took place with Iconix about this.

Sent email Gmail to Gmail – doesn't recall why